

2014-101 AUDIT SCOPE AND OBJECTIVES

Employment Development Department—Insurance Benefit Determination

AUDIT SCOPE AND OBJECTIVES

The audit by the California State Auditor will provide independently developed and verified information related to appeals of the Employment Development Department's (EDD) unemployment insurance (UI) determinations, and will include, but not be limited to, the following:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. For the past four years, identify the number of UI appeals submitted by UI claimants and determine the percentage of successful appeals of EDD's UI determinations by UI claimants.
3. For the past four years, determine, to the extent possible, any trends in the reasons cited in the California Unemployment Insurance Appeals Board (CUIAB) decisions that overturned EDD's determination in favor of the UI claimant (e.g. particular statutes cited, whether claimants were represented by counsel, whether employer failed to appear).
4. Determine the extent to which EDD and/or CUIAB have reviewed the trends in Objective 3 and taken steps to minimize the extent to which EDD's determinations are overturned on appeal to CUIAB.
5. Determine whether any EDD policies and procedures may contribute to the number of successful appeals by claimants.
6. Review and assess any other issues that are significant to the audit.